D.B. INCOME TAX APPEAL NO. 112/2005

3.12.2005

HON'BLE MR RAJESH BALIA, J.
HON'BLE MR R.P.VYAS,J.

Mr. Vivek Shrimalee, for the appellant/s

Learned counsel for the appellant points out that the revenue's appeal raising the same issue as has been raised in the present case regarding the validity of adjustment made under Section 143 (1)(a) of the Income Tax Act while issuing intimation contemplated thereunder, has since been dismissed by this Court on 18.7.2005 in Income Tax Appeal No. 56/2005. The aforesaid appeal related to different assessment year otherwise facts and issues raised are the same.

In view of the same, following the decision in Income Tax Appeal No. 56/2005 passed on 18.7.2005, this appeal is also dismissed as no substantial question of law arises for consideration in this appeal.

(R.P.VYAS), J. (RAJESH BALIA),J.

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